

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
ABILENE DIVISION**

In re:	§	Chapter 11
SHEKINAH OILFIELD SERVICES, INC	§	Case No. 21-10152
Debtors.	§	

**SHACKELFORD COUNTY APPRAISAL DISTRICT, TEXAS' OBJECTION TO THE
DEBTORS' SUBCHAPTER V PLAN OF REORGANIZATION OF SHEKINAH
OILFIELD SERVICES, INC.**

[ECF 34]

NOW COMES Shackelford County Appraisal District, Texas (hereinafter "Shackelford CAD") and files this objection to the Debtors Subchapter V Plan of Reorganization of Shekinah Oilfield Services. Inc. (the "Plan") and would respectfully show the Court the following:

1. Shackelford CAD, a duly organized governmental unit of the State of Texas, is the holder of a claim for pre-petition ad valorem business personal property taxes for tax years 2021-2022 assessed against the property of the Debtors in the amount of \$11,178.66.
2. Shackelford CAD's pre-petition claims are secured by unavoidable, first priority, perfected liens on all of the Debtors' business personal property pursuant to Texas Tax Code Section 32.01 and 32.05 and 11 U.S.C. Section 362(b)(18).¹ *In re Winn's Stores, Inc.*, 177 B.R. 253 (Bankr. W. D. Tex. 1995); *Central Appraisal District of Taylor County v. Dixie-Rose Jewels, Inc.*, 894 S.W.2d 841 (Tex. App. – Eastland 1995). These liens arise on January 1 of each tax year along with the property owner's personal liability for the ad valorem taxes

and attach to the property by operation of law. Tex. Prop. Tax Code 32.01; 11 U.S.C. Sec. 362(b)(18). Texas Tax Code Section 32.01 provides:

- (a) On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed for the year on the property, whether or not the taxes are imposed in the year the lien attaches. The lien exists in favor of each taxing unit having power to tax the property.
- (b) A tax lien on inventory, furniture, equipment, or other personal property is a lien *in solido* and attaches to all inventory, furniture, equipment, and other personal property that the property owner owns on January 1 of the year the lien attaches or that the property owner subsequently acquires
- (c) ..
- (d) The lien under this section is perfected on attachment and ... perfection requires no further action by the taxing unit.

11 U.S.C. Section 362(b)(18) allows the attachment of liens that secure taxes that come due post-petition.

- (b) ... a tax lien provided by this chapter takes priority over the claim of any creditor of a person whose property is encumbered by the lien and over the claim of any holder of a lien on property encumbered by the tax lien, whether or not the debt or lien existed before attachment of the tax lien.

4. Shackelford CAD objects to confirmation of the Plan because it does not provide for the payment of 12% interest on their Secured claims.. *U.S. v. Noland*, 517 U.S. 535 (1996).
5. Shackelford CAD objects to confirmation of the Plan because it does not contain a default provision.

WHEREFORE, Shackelford CAD objects to the Debtor's Plan and requests this Court to order appropriate provisions to assure the protection of the position of their secured claims and further request other such relief as is just and proper.

Dated: February 14, 2022

Respectfully Submitted,

**McCREARY, VESELKA, BRAGG &
ALLEN, P.C.**

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CERTIFICATE OF SERVICE

I hereby certify that, on February 14, 2022, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Northern District of Texas, Abilene Division.

/s/ Tara LeDay
Tara LeDay

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